60-Day Notice of Proposed Information Collection for Foreign Tax Reporting by Assistance Recipients

AGENCY: U.S. Agency for International Development.

ACTION: Notice of proposed information collection.

SUMMARY: The U.S. Agency for International Development (USAID) seeks Office of Management and Budget (OMB) approval for the information collection described below. In accordance with the Paperwork Reduction Act of 1995, USAID requests public comment on this collection from all interested individuals and organizations.

DATES: Submit comments on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Submit comments, identified by the title of the action through the Federal eRulemaking Portal at https://www.regulations.gov by following the instructions for submitting comments. Please include your name and company name (if any) on any attachments. If your comment cannot be submitted using https://www.regulations.gov, please email the point of contact in the FOR FURTHER INFORMATION CONTACT section of this document for alternate instructions.

FOR FURTHER INFORMATION CONTACT:

Kelly Miskowski, at (202) 916-2752 or via email at policymailbox@usaid.gov.

SUPPLEMENTARY INFORMATION:

The purpose of this notice is to allow 60 days for public comment preceding submission of the collections to OMB.

Comments are requested concerning: (a) Whether the collections of information are necessary for the proper performance of the functions of the Agency, including whether the information shall have practical utility; (b) the accuracy of the burden estimates; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on the respondents, including through the use of automated collection techniques or other forms of information technology.

All comments must be in writing and submitted through the method(s) specified in the Addresses section above. All submissions must include the information collection title. Please include your name, title, organization, postal address telephone number, and email address in the text of the message. Please note that comments submitted in response to this Notice are public record. We recommend that you do not submit detailed personal information, Confidential Business Information, or any information that is otherwise protected from disclosure by statute.

USAID will only address comments that explain why the

proposed collection would be inappropriate, ineffective, or unacceptable without a change. Comments that are insubstantial or outside the scope of the notice of request for public comment may not be considered.

OMB No: N/A (new submission).

Form: No Form associated with this collection.

Title of Information Collection: Foreign Tax Reporting by

USAID Assistance Recipients

Type of Review: New Collection

Purpose:

The Foreign Tax Reporting collection is needed to comply with current statutory requirements. Sec. 7013, Pub. L. 116-260, 143 Stat. 1182, the annual Department of State, Foreign Operations, and Related Programs Appropriations Act (SFOAA), and similar provisions in prior years' SFOAAs, mandate that agencies take certain actions to prevent taxation of assistance provided with funds appropriated in an SFOAA, or to obtain full reimbursement of all taxes paid. Since 2003, USAID has required these reports in its grants and cooperative agreements but has not previously requested OMB approval for the information collection. The reporting requirement was revised in 2014 (in Sec. 7013, Pub. L. 113-76, 128 Stat. 5) to redefine the taxes that must be reported, and USAID is in the process of revising

our assistance policy and required procedures in an update to Automated Directives System (ADS 303) Grants and Cooperative Agreements to Non-Governmental Organizations.

Respondents: U.S. and foreign recipients of direct grants and cooperative agreements carrying out their award activities overseas.

Estimated Number of Annual Responses: 4,800

Annual burden hours per respondent: 1

Estimated Number of Annual Burden Hours: 4,800

Luis Rivera,

Acting Senior Procurement Executive,

U.S. Agency for International Development.

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